



General Assembly

January Session, 2009

Raised Bill No. 931

LCO No. 3605

* ____SB00931FIN__032409__ *

Referred to Committee on Finance, Revenue and Bonding

Introduced by:
(FIN)

AN ACT CONCERNING THE SALES TAX LIABILITY OF ASPHALT MANUFACTURERS.

Be it enacted by the Senate and House of Representatives in General Assembly convened:

- 1 Section 1. (NEW) (*Effective from passage*) (a) (1) For purposes of
2 subparagraph (A) of subdivision (3) and subdivision (18) of section 12-
3 412 of the general statutes and section 12-412i of the general statutes, a
4 sale to a purchaser who will be making a finished product referred to
5 in said sections, which sale would otherwise qualify for sales and use
6 tax exemption pursuant to said sections except for the fact that such
7 finished product is used by such purchaser to fulfill a paving contract,
8 shall qualify for such exemption in the same manner as if such
9 purchaser made a sale of such finished product.
- 10 (2) Nothing in subdivision (1) of this subsection shall apply the
11 exemption under subdivision (18) of section 12-412 of the general
12 statutes to a sale to a purchaser of materials that become an ingredient
13 or component part of a finished product that is used by such purchaser
14 to fulfill a paving contract.
- 15 (b) For purposes of subdivision (34) of section 12-412 of the general

16 statutes, a sale of machinery to a purchaser that would otherwise
17 qualify for sales and use tax exemption pursuant to said section, except
18 for the fact that the products being manufactured with the purchased
19 machinery are used by such purchaser to fulfill a paving contract, shall
20 qualify for such exemption in the same manner as if such
21 manufactured products were being sold by the purchaser.

This act shall take effect as follows and shall amend the following sections:		
Section 1	<i>from passage</i>	New section

FIN *Joint Favorable*